

**RESPONSE UNDER 37 C.F.R. § 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP 2600**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Inventor	: Jimmy TzeMing Pang et al.	Group Art Unit: 2627
Appln. No.	: 10/824,861	Examiner: D. E. Mercedes
Filed	: April 15, 2004	
For	: ADAPTIVE RECORDING BAND EXPANSION METHODOLOGY	
Docket No.	: S104.12-0056/STL 11441	

AMENDMENT AFTER FINAL

FILED ELECTRONICALLY ON DECEMBER 21, 2006

Sir:

This is in response to the Final Office Action mailed on August 30, 2006. Please amend the above-identified application as follows: